

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 1998.

COMPENSATION FOR PRIVATE
PROPERTY OWNERS—NOT GOV-
ERNMENT!

HON. DON YOUNG

OF ALASKA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. YOUNG of Alaska. Mr. Speaker, I rise today to ask this Congress to restore to our citizens their basic constitutional rights under the 5th Amendment of our United States Constitution and to ask Congress to insure that the rural areas of our country are treated fairly. On Wednesday, February 3, 1999 I chaired a hearing of the Committee on Resources on the impacts of the Minneapolis-St. Paul, Minnesota airport expansion on one of our premier national wildlife refuges, the Minnesota Valley National Wildlife Refuge.

This refuge is home to a broad range of wildlife species which deserve every bit as much protection as do the species that live in other national refuges, including in Alaska refuges such as the Arctic National Wildlife Refuge and the Izembek National Wildlife Refuge. Species living in this refuge include threatened bald eagles, 35 mammal species, 23 reptile and amphibian species, and 97 species of birds including Tundra Swans migrating all the way from Alaska.

The new runway expansion will cause so much noise and disturbance to visitors that most of the facilities under the path of the runway will have to be relocated. In fact, the refuge will be so impacted by the noise, that the FAA has agreed to pay the Fish and Wildlife Service over \$20 million to compensate them for the "taking" of their property by virtue of the noise and the impact on visitors to the refuge.

Yet, even with this level of disturbance, the Fish and Wildlife Service and the FAA found that the wildlife would not be disturbed so much that the airport expansion should be stopped. They also found no impact on the threatened bald eagle and no need for the protections of the Endangered Species Act in this case. They found that the wildlife in the refuge would adjust to the noise. They found that there is little scientific evidence that wildlife will be seriously harmed by over 5,000 takeoffs and landings per month at less than 2,000 feet above these important migratory bird breeding, feeding and resting areas. In fact, over 2,000 flights will be at less than 500 feet above ground level.

I am not surprised that the Fish and Wildlife Service found that wildlife habituates to human noise and disturbance. Most of us know that wildlife adjusts to human presence and in some cases actually thrive. The abundant deer, bird, and fox populations in the highly developed northeastern United States can attest to that.

Certainly, I would agree that our airports must be safe and that human life and safety come first. However, how many times have the Members of this Congress been told by

EXTENSIONS OF REMARKS

the Clinton Administration that important safety projects cannot go forward because it might and I stress, might, impact wildlife? This excuse has been used many times in Alaska to oppose vital public safety and health projects without any scientific justification.

I know that wildlife and humans can coexist. In the coastal plain of Alaska, oil production and caribou have coexisted and the caribou population has increased. I have a picture in my office that illustrates that point beautifully. It shows a large herd of caribou peacefully resting and grazing in the shadow of a large oil drilling rig on Alaska's north slope.

Yet some Members of Congress, including some who have agreed to allow this airport expansion in Minnesota, have introduced legislation that would preclude most human activities in the Arctic National Wildlife Refuge by designating that area as a permanent wilderness. I guess they believe that wildlife in Alaska can't adjust to human activities, but wildlife in Minnesota can.

In addition, the airport commission, by taxing passengers flying through Minneapolis, will pay over \$20 million in compensation for the lost use of the refuge lands.

The 5th Amendment of the Constitution protects private property when it must be used by the public. The Clinton Administration has consistently threatened to veto good bills that have been introduced which would have reduced the burden on private property owners when they attempt to seek compensation for their lost property from the U.S. government.

The Clinton Administration and the Clinton Justice Department have made the process so expensive, so time consuming, so lengthy and so difficult that only the wealthiest landowners have any hope of obtaining the compensation guaranteed by the 5th Amendment. Yet, the Fish and Wildlife Service demanded, and received compensation for the impacts on the refuge without having to file a lawsuit or even threatening a lawsuit.

I want to make it clear that I support our refuges. I sponsored the National Wildlife Refuge System Improvement Act in 1997, which is now the law of the land. I want refuges to be places where wildlife can thrive and I want them accessible to the public. I support adequate funding so that our refuges can be open to the public. I agree that refuges and wildlife should not be used to stop needed projects and development in nearby communities.

But let's do away with the double standard—one for the rural west and another for the rest of the country. Let's also insure that private property owners get the same fair treatment that the Fish and Wildlife Service got with respect to the Minneapolis-St. Paul airport. Let's enforce the 5th Amendment and compensate private property owners when the government must use their land for public purposes. What's good for the government is even better for the people.

February 11, 1999

INTRODUCTION OF THE FAIRNESS
IN IRS DEBT PAYMENT ACT OF
1999

HON. EDOLPHUS TOWNS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Mr. TOWNS. Mr. Speaker, we have all heard Internal Revenue Service horror stories. Recently, the Washington Post began a series on harrowing encounters between the IRS and the average citizen. You do not have to be a Member of Congress to know that the average American deeply fears an IRS audit. This fear is not because of widespread tax fraud. The average American understands that tax revenue is the gasoline in the engine of our society. They do not balk from paying their fair share of taxes, but they fear that innocent mistakes or misunderstandings of complex laws will result in a large bill from the government. They know that it is not unusual for the penalty and interest payments to be two to three times higher than the actual tax owed. They know that it is not unusual for the agency to compound interest in such a way that the actual interest rate paid by the consumer is 40 percent. And they know that once they start paying they may never stop.

Current IRS reforms have centered on administrative structure instead of agency practices. Taxpayers are more concerned about IRS tax assessment practices than its organizational structure. Inequitable or coercive collection practices not only diminish respect for the government but cause hardship in individual lives. This legislation will bring much needed fairness to IRS collection practices and prevent the unjustifiable financial ruin of so many working American families. After discussing this measure with several of my colleagues, I am truly optimistic about the opportunity for expediting this legislation through the legislative process.

Mr. Speaker, today I am pleased to introduce the Fairness in IRS Debt Payment Act of 1999, which will require the Internal Revenue Service to compound interest annually (instead of daily); apply payments equally, and cap penalty accumulation. Additionally, the bill will prohibit the IRS from re-auditing an account or unilaterally suspending a payment plan. Finally, the bill will require the agency to issue written guidelines on penalty abatement and provide the taxpayer with a written explanation for refusal of a penalty abatement request.

PERSONAL EXPLANATION

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Thursday, February 11, 1999

Ms. CARSON. Mr. Speaker, due to official business in my district, I was unavoidably absent on Tuesday, February 9, 1999, and Wednesday, February 10, 1999, and as a result, missed rollcall votes 12-18. Had I been present, I would have voted "yes" on rollcall vote 12, "yes" on rollcall vote 13, "yes" on